

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Attica Consolidated Sch Corp (2435)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$406,084	\$409,857	\$415,487	\$342,693	-4.15%	-17.52%
Non - Certified Salaries	120	\$108,269	\$119,460	\$119,347	\$91,362	-4.16%	-23.45%
Group Health Insurance	222	\$107,375	\$75,791	\$78,228	\$76,425	-8.15%	-2.30%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$71,200	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$34,833	\$36,683	\$33,424	\$27,082	-6.10%	-18.97%
Social Security Certified	212	\$27,935	\$30,564	\$28,817	\$25,098	-2.64%	-12.90%
Public Employees Retirement Fund	214	\$7,412	\$10,359	\$11,873	\$8,739	4.20%	-26.40%
Social Security Noncertified	211	\$6,451	\$7,795	\$8,171	\$6,110	-1.35%	-25.23%
Travel	580	\$4,037	\$5,246	\$3,991	\$5,370	7.39%	34.54%
Data Processing Services	316	\$4,573	\$1,770	\$5,188	\$5,032	2.42%	-3.01%
Operational Supplies	611	\$2,737	\$2,965	\$1,425	\$3,867	9.02%	171.46%
Other Purchased Services	593	\$1,450	\$3,250	\$3,821	\$2,550	15.16%	-33.27%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$15	\$1,958	\$2,490	NA	27.17%
Other Professional and Technical Services	319	\$0	\$61,398	\$285	\$1,066	NA	274.04%
Equipment	730	\$1,863	\$1,105	\$1,319	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$17,238	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$730,256	\$766,259	\$713,334	\$669,085	-2.16%	-6.20%
Student Academic Achievement							
Certified Salaries	110	\$2,272,298	\$2,512,763	\$2,317,196	\$2,146,672	-1.41%	-7.36%
Non - Certified Salaries	120	\$413,718	\$440,056	\$464,814	\$427,030	0.79%	-8.13%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$295,208	\$307,649	\$357,598	\$385,558	6.90%	7.82%
Other Group Insurance Authorized by Statute	224	\$194,856	\$193,597	\$226,759	\$305,274	11.88%	34.63%
Group Health Insurance	222	\$525,064	\$379,333	\$403,342	\$262,444	-15.92%	-34.93%
Teacher Retirement Fund, After 7-1-95	216	\$177,276	\$190,082	\$183,233	\$165,769	-1.66%	-9.53%
Social Security Certified	212	\$173,100	\$184,013	\$176,061	\$155,404	-2.66%	-11.73%
Operational Supplies	611	\$99,509	\$169,548	\$86,403	\$101,075	0.39%	16.98%
Instructional Programs Improvement Services	312	\$46,393	\$29,270	\$71,361	\$51,648	2.72%	-27.62%
Pre-2008 Object Code - Temporary Salaries	130	\$78,919	\$51,492	\$23,380	\$44,453	-13.37%	90.13%
Social Security Noncertified	211	\$28,917	\$31,033	\$34,766	\$29,643	0.62%	-14.74%
Public Employees Retirement Fund	214	\$33,966	\$33,442	\$31,918	\$29,168	-3.73%	-8.61%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$19,360	\$12,800	\$12,675	\$25,277	6.89%	99.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$21,130	\$21,481	\$16,500	\$16,744	-5.65%	1.48%
Severance/Early Retirement Pay	213	\$61,449	\$40,379	\$28,454	\$16,031	-28.53%	-43.66%
Instruction Services	311	\$14,684	\$11,473	\$10,964	\$12,412	-4.12%	13.20%
Textbooks	630	\$99,758	\$85,710	\$13,029	\$11,973	-41.14%	-8.11%
Equipment	730	\$29,224	\$13,165	\$14,834	\$8,823	-25.88%	-40.53%
Group Life Insurance	221	\$10,335	\$9,639	\$7,302	\$6,762	-10.06%	-7.40%
Library Books	640	\$5,109	\$7,767	\$7,779	\$6,019	4.18%	-22.63%
Staff Services	314	\$2,604	\$3,400	\$1,500	\$3,600	8.43%	140.00%
Travel	580	\$6,585	\$6,694	\$586	\$3,586	-14.09%	512.41%
Postage and Postage Machine Rental	532	\$4,085	\$4,599	\$4,030	\$3,256	-5.51%	-19.19%
Periodicals	650	\$949	\$1,194	\$0	\$1,854	18.22%	NA
Dues and Fees	810	\$1,497	\$561	\$1,276	\$1,238	-4.63%	-2.96%
Miscellaneous Objects	876 - 899	\$0	\$34,328	\$6,419	\$148	NA	-97.69%
Redemption of Principal	831	\$0	\$0	\$0	\$40	NA	NA
Professional Development	748	\$2,753	\$18,115	\$27,520	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$1,000	\$3,900	\$21,851	\$0	-100.00%	-100.00%
Pupil Services	313	\$0	\$180	\$0	\$0	NA	NA
Student Academic Achievement Total		\$4,619,746	\$4,797,664	\$4,551,551	\$4,221,900	-2.23%	-7.24%
Overhead and Operational							
Non - Certified Salaries	120	\$648,500	\$703,073	\$501,258	\$543,955	-4.30%	8.52%
Other Purchased Services	593	\$0	\$0	\$272,758	\$376,028	NA	37.86%
Heating and Cooling for Buildings - Electricity	621	\$104,542	\$128,151	\$99,104	\$126,644	4.91%	27.79%
Operational Supplies	611	\$109,517	\$155,283	\$118,877	\$119,850	2.28%	0.82%
Certified Salaries	110	\$91,200	\$94,854	\$102,686	\$101,305	2.66%	-1.34%
Equipment	730	\$122,886	\$65,773	\$55,986	\$93,426	-6.62%	66.87%
Group Health Insurance	222	\$182,975	\$141,376	\$132,753	\$93,318	-15.49%	-29.71%
Insurance	520	\$96,193	\$87,443	\$82,604	\$90,225	-1.59%	9.23%
Vehicles	731	\$15,776	\$162,814	\$53,475	\$87,291	53.37%	63.24%
Repairs and Maintenance Services	430	\$35,544	\$29,834	\$16,328	\$82,487	23.43%	405.19%
Light and Power - Other Than Heating and Cooling	625	\$59,857	\$62,350	\$96,345	\$51,584	-3.65%	-46.46%
Public Employees Retirement Fund	214	\$45,049	\$49,840	\$45,015	\$40,170	-2.83%	-10.76%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Gasoline and Lubricants	613	\$65,470	\$72,935	\$51,789	\$39,761	-11.72%	-23.23%
Social Security Noncertified	211	\$45,242	\$45,226	\$35,652	\$37,773	-4.41%	5.95%
Heating and Cooling for Buildings - Gas	622	\$22,663	\$54,144	\$39,011	\$27,849	5.29%	-28.61%
Water and Sewage	411	\$27,528	\$35,238	\$26,806	\$22,228	-5.21%	-17.08%
Telephone	531	\$28,537	\$24,372	\$27,108	\$20,559	-7.87%	-24.16%
Unemployment Insurance	230	\$0	\$10,149	\$234	\$12,479	NA	5241.77%
Teacher Retirement Fund, After 7-1-95	216	\$8,839	\$9,162	\$10,484	\$10,579	4.59%	0.91%
Board Member Compensation	115	\$10,000	\$9,476	\$10,000	\$10,000	0.00%	0.00%
Removal of Refuse and Garbage	412	\$11,131	\$9,917	\$8,246	\$9,426	-4.07%	14.31%
Board of Education Services	318	\$15,680	\$20,770	\$5,357	\$9,128	-12.65%	70.40%
Social Security Certified	212	\$6,977	\$7,256	\$7,775	\$7,708	2.52%	-0.87%
Travel	580	\$8,671	\$10,057	\$9,204	\$6,944	-5.40%	-24.56%
Miscellaneous Objects	876 - 899	\$94,494	\$62,411	\$29,539	\$5,640	-50.57%	-80.91%
Other Professional and Technical Services	319	\$8,464	\$3,679	\$4,140	\$5,561	-9.97%	34.33%
Nonlicensed Employees	136	\$5,612	\$2,777	\$4,388	\$4,853	-3.57%	10.60%
Official Bond Premiums	525	\$4,098	\$4,538	\$5,318	\$4,762	3.83%	-10.45%
Advertising	540	\$1,161	\$1,416	\$2,886	\$1,416	5.08%	-50.95%
Tires and Repairs	612	\$370	\$8,631	\$927	\$1,120	31.89%	20.82%
Connectivity	744	\$13,467	\$5,857	\$825	\$342	-60.08%	-58.54%
Instructional Programs Improvement Services	312	\$3,669	\$0	\$0	\$0	-100.00%	NA
Food Purchases	614	\$228,876	\$230,859	\$2,802	\$0	-100.00%	-100.00%
Other Group Insurance Authorized by Statute	224	\$0	\$94	\$0	\$0	NA	NA
Construction Services	450	\$0	\$0	\$5,200	\$0	NA	-100.00%
Judgments Against the School Corporation	820	\$0	\$0	\$20,000	\$0	NA	-100.00%

Overhead and Operational Total	\$2,122,988	\$2,309,753	\$1,884,877	\$2,044,406	-0.94%	8.46%
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Non Operational

Redemption of Principal	831	\$1,423,425	\$1,194,444	\$1,569,993	\$2,143,852	10.78%	36.55%
Construction Services	450	\$213,029	\$71,145	\$252,109	\$104,999	-16.21%	-58.35%
Rentals	440	\$123,331	\$155,371	\$147,767	\$93,002	-6.81%	-37.06%
Non - Certified Salaries	120	\$45,693	\$57,064	\$53,359	\$56,520	5.46%	5.92%
Computer Hardware	741	\$54,354	\$39,982	\$20,740	\$22,511	-19.78%	8.54%
Connectivity	744	\$20,783	\$25,702	\$28,599	\$22,438	1.93%	-21.54%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$114,892	\$45,715	\$10,487	\$13,943	-40.98%	32.95%
Wireless Equipment	743	\$0	\$0	\$0	\$12,773	NA	NA
Content	747	\$25,113	\$23,430	\$5,995	\$9,870	-20.82%	64.64%
Operational Supplies	611	\$11,331	\$9,393	\$6,749	\$6,249	-13.82%	-7.40%
Certified Salaries	110	\$12,219	\$8,049	\$7,674	\$4,593	-21.70%	-40.15%
Social Security Noncertified	211	\$3,419	\$3,368	\$4,082	\$4,324	6.05%	5.93%
Professional Development	748	\$8,285	\$6,561	\$5,221	\$3,995	-16.67%	-23.48%
Other Professional and Technical Services	319	\$0	\$9,328	\$4,590	\$3,572	NA	-22.19%
Public Employees Retirement Fund	214	\$222	\$273	\$212	\$349	11.93%	64.86%
Teacher Retirement Fund, After 7-1-95	216	\$660	\$597	\$346	\$286	-18.88%	-17.52%
Social Security Certified	212	\$560	\$616	\$252	\$208	-21.94%	-17.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$174	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$7,761	\$161	\$115	\$0	-100.00%	-100.00%
Telecommunications Equipment	745	\$4,027	\$12,430	\$2,268	\$0	-100.00%	-100.00%
Distance Learning Equipment	742	\$0	\$6	\$0	\$0	NA	NA
Non Operational Total		\$2,069,283	\$1,663,635	\$2,120,559	\$2,503,484	4.88%	18.06%
Grand Total		\$9,542,272	\$9,537,310	\$9,270,321	\$9,438,875	-0.27%	1.82%